

## **POST-AWARD PHASE**

This phase starts with the closeout and reconciliation of Grant Recipient awards, continues through the final reconciliation and reporting to DHS of fiscal/program costs/activities, and concludes with archival of grant materials.

### ***Reconciliation and Closeout***

*Grant/Program Staff will close out individual Grant Recipient awards, and complete final entry/review of iGMS information. Grant Staff will close out financial status for all Grant Recipients and IDHS award with Fiscal Branch. Respective Division and Executive Directors will be briefed on final status of grant. Final Financial and Program reports will be filed with appropriate federal program offices. Grant files will be consolidated for future auditing and eventual historical closure.*

1. Grant Recipient Awards. Once a Grant Recipient has completed all work under the grant and has made their last cash request, Grants/Program staff may initiate and complete the closeout process. This process may be completed even though the Recipient's performance period is still open, but will be completed no later than 60 days after the end of their performance period.
  - a. If not already received, request the Grant Recipient to submit written notification and verification, certified by their Fiscal office, that all funds drawdown have in fact been disbursed and no respective grant funds remain in any local account.
  - b. Complete a final 'desk review' of the Grant Recipient file/account:
    - i. Confirm reimbursement requests total the Grant Recipient's final award total (as adjusted by any additions to or de-obligations of funding);
    - ii. Confirm a final budget (submit final GAN) is on file and that it accurately reflects the expenses incurred and paid for during the grant program period,
    - iii. Confirm all program projects are complete, and request proper documentation to certify final program activity status;
    - iv. Review the Grant Recipient's file to ensure all necessary reports and correspondences are on-hand. Note: Grant Recipients will be required to complete final quarterly report. The respective Grants/Program coordinators will not close out the account unless the final report is complete.
    - v. Issue a letter to the Grant Recipient (Appendix D) noting that their respective grant award has been properly executed, all activities are complete and funds expended in accordance with grant guidelines, and thus their grant agreement has now terminated.
    - vi. Enter appropriate notation into the iGMS that spending is complete for the Grant Recipient.

**Note:** *If any errors, omissions, or mistakes are uncovered in any of the above steps, the Grants Staff will resolve the issues directly with the Grant Recipient and/or Fiscal. The Grant Recipient account will not be closed until all issues are resolved. All issues must be resolved*

*NO LATER THAN 30 days following the end of the grant program period.*

- vii. The closeout of a grant does not affect:
    - a. IDHS's right to disallow costs and recover funds on the basis of an audit after the closeout or additional monitoring reviews; or
    - b. The grantee's obligation to return any funds due as a result of later refunds, corrections, or other transactions.
  - viii. The Grants Management Section Chief will cross-check the iGMS and to confirm *all* Grant Recipients' accounts have been properly closed. They will then cross-check total grant figures with Fiscal Branch to confirm all funds have been properly drawdown and disbursed to Grant Recipients (including IDHS). Discrepancies will be resolved NO LATER THAN sixty (60) days following the end of the grant period.
  - ix. Final Grant Recipient allocations and expenditures will be briefed to respective agency Directors by the Grants Management Section Chief.
2. State-Federal Award
- a. As Grants/Program Staff reconcile and close out Grant Recipient awards, the Grants Management Section Chief will coordinate with Fiscal office to complete final reconciliation of the state's federal award. Grants and Fiscal will reconcile federal drawdown reports as compared to state revenue and disbursement reports.
  - b. Fiscal office will prepare records necessary to complete and submit final Financial Status Report (SF-269) in conjunction with the Grants Management Section Chief. Fiscal will submit the report NO LATER THAN ninety (90) days following the end of the federal program period.
    - i. If it is determined that IDHS cannot complete such a report by that deadline, the Grants Management Section Chief will submit thru the Research and Policy Development Branch Chief, the Planning Division Director and Executive Director a request for a federal extension of the reconciliation period.
    - ii. Grants Management will provide the appropriate documentation to justify the need for the extension.
    - iii. Once an extension is approved, Grants Management and Fiscal will ensure final reconciliation will be submitted within the extended period.
  - c. Grants Staff will oversee submission of the final Bi-Annual Strategy Implementation Report (BSIR). Grants will coordinate with the applicable Program offices to confirm final programmatic activities and reports have been completed and submitted as directed. Grants will then draft and submit thru the Executive Director a final letter to the grantor indicating all grant activity and spending is complete.

### ***Long-Term Grant Management***

- 1. Grant Recipient.

- a. Record Management. Once the state submits its final Fiscal and Programmatic reports to the grantor, the Grants Branch will issue a letter to all Grant Recipients that the final state report for closeout has been submitted. The Recipients will then plan to maintain their grant files for a minimum of three (3) years from that date unless local record retention rules dictate a longer timeframe or as dictated by the grantor. However, as per federal regulations, the retention period for equipment records starts from the date of the equipment disposition.
  - i. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later.
  - ii. Once retention period is complete, Grant Recipient will follow local procedures to archive the files as necessary.
- b. Equipment Management. Equipment shall continue to be used for which it was acquired as long as needed or until disposition takes place, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a Federal agency. When original (or replacement) equipment is no longer needed, disposition of the equipment will be coordinated by the Grant Recipient with IDHS.
- c. Grants staff will continue to monitor and review Single Audit and Auditor of State records for 'closed' grants, and will respond to any recommendations, findings, or issues as per monitoring procedures as previously defined.

## 2. IDHS

- a. Record Management. Grants Staff will coordinate with appropriate Program and Fiscal staff to gather applicable grants records to ensure they contain appropriate documentation. Except as otherwise provided, records must be retained for three years starting from the day IDHS submits to the grantor its last expenditure report for the respective grant. However, the retention period for equipment records starts from the date of the equipment disposition.
  - i. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later.
  - ii. Once retention period is complete, Grants staff will coordinate with the Legal section for submission of files for archive.
- b. Equipment Management. The equipment will continue to be used for which it was acquired as long as needed or until disposition takes place, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a Federal agency.

When original (or replacement) equipment is no longer needed, disposition of the equipment will be made per 28 CFR 66 and/or appropriate grantor guidelines.

- i. Local Support staff will document the disposition of all equipment and forward copies of that disposition to Grants Branch when practicable. Grants staff will add that information into grant files unless already submitted for archive. In this case, Grants will forward the disposition records for archive with the original grant files.